

**Exhibit GG - Tobacco Tax Impacts on General Fund, Cash Funds Exempt, and Federal Funds Match Calculations**

**FY 07-08 MENTAL HEALTH BUDGET REQUEST**

| DESCRIPTION OF ESTIMATE   |          |                           |                    | CALCULATION OF MATCH |                    |                    |          |
|---|----------|---------------------------|--------------------|----------------------|--------------------|--------------------|----------|
| Eligibility Category  | Caseload | Estimated Per Capita Cost | Total Estimate     | General Fund         | Cash Funds Exempt  | Federal Funds      | FFP Rate |
| <b>Health Care Expansion Fund contributions:</b>  |          |                           |                    |                      |                    |                    |          |
| CES and CHCBS Waiver Expansion <sup>1</sup>   | 737      | \$1,479.54                | \$1,090,422        | \$0                  | \$545,211          | \$545,211          | 50%      |
| Expansion Adults  | 8,151    | \$248.12                  | \$2,022,405        | \$0                  | \$1,011,203        | \$1,011,202        | 50%      |
| SB 07-002: Expansion of Foster Care   | 368      | \$3,207.40                | \$1,180,321        | \$0                  | \$590,161          | \$590,160          | 50%      |
| Removal of Asset Test for Categorically Eligible Adults and Eligible Children (AFDC-C/BC) | -        | -                         | \$5,323,236        | \$0                  | \$2,661,618        | \$2,661,618        | 50%      |
| <b>Subtotal from Health Care Expansion Fund</b>   | <b>-</b> | <b>-</b>                  | <b>\$9,616,384</b> | <b>\$0</b>           | <b>\$4,808,193</b> | <b>\$4,808,191</b> |          |
| <b>Prevention, Early Detection, and Treatment Fund contribution:</b>                      |          |                           |                    |                      |                    |                    |          |
| Health Care Expansion Breast and Cervical Cancer Treatment Program Clients <sup>3</sup>   | 82       | \$196.39                  | \$16,104           | \$0                  | \$5,637            | \$10,467           | 65%      |
| <b>Total</b>  | <b>-</b> | <b>-</b>                  | <b>\$9,632,488</b> | <b>\$0</b>           | <b>\$4,813,831</b> | <b>\$4,818,658</b> |          |

**FY 08-09 MENTAL HEALTH BUDGET REQUEST**

| DESCRIPTION OF ESTIMATE   |          |                           |                     | CALCULATION OF MATCH |                    |                    |          |
|---|----------|---------------------------|---------------------|----------------------|--------------------|--------------------|----------|
| Eligibility Category  | Caseload | Estimated Per Capita Cost | Total Estimate      | General Fund         | Cash Funds Exempt  | Federal Funds      | FFP Rate |
| <b>Health Care Expansion Fund contributions:</b>  |          |                           |                     |                      |                    |                    |          |
| CES and CHCBS Waiver Expansion <sup>1</sup>   | 737      | \$1,538.39                | \$1,133,793         | \$0                  | \$566,897          | \$566,896          | 50%      |
| Expansion Adults  | 9,629    | \$257.98                  | \$2,484,089         | \$0                  | \$1,242,045        | \$1,242,044        | 50%      |
| SB 07-002: Expansion of Foster Care   | 1,259    | \$3,335.42                | \$4,199,294         | \$0                  | \$2,099,647        | \$2,099,647        | 50%      |
| Removal of Asset Test for Categorically Eligible Adults and Eligible Children (AFDC-C/BC) | -        | -                         | \$5,364,751         | \$0                  | \$2,682,376        | \$2,682,375        | 50%      |
| <b>Subtotal from Health Care Expansion Fund</b>   | <b>-</b> | <b>-</b>                  | <b>\$13,181,927</b> | <b>\$0</b>           | <b>\$6,590,965</b> | <b>\$6,590,962</b> |          |
| <b>Prevention, Early Detection, and Treatment Fund contribution:</b>                      |          |                           |                     |                      |                    |                    |          |
| Health Care Expansion Breast and Cervical Cancer Treatment Program Clients <sup>3</sup>   | 90       | \$228.72                  | \$20,585            | \$0                  | \$7,205            | \$13,380           | 65%      |
| <b>Total</b>  | <b>-</b> | <b>-</b>                  | <b>\$13,202,512</b> | <b>\$0</b>           | <b>\$6,598,171</b> | <b>\$6,604,342</b> |          |

Acronyms: CES: Children's Extensive Support; CHCBS: Children's Home and Community Based Services; FFP: Federal Financial Participation

(1) CES and CHCBS caseload is included in the Disabled Adults and Disabled Individuals aid category.

(2) The Department's allocation methodology is described in the Tobacco Tax section of this Budget Request.

(3) Cash Funds Exempt are transferred from the Department of Public Health and Environment from the Prevention, Early Detection, and Treatment Fund. 30% of total caseload for the Breast and Cervical Cancer Treatment Program are funded via the transfer from the Department of Public Health and Environment.